

TREASURY DEPARTMENT,
November 29, 1861.

SIR:—I have the honor to call your attention to the Act of August 6th, 1861, levying a direct tax, and apportioning it among the several States. The amount apportioned to the State of Maryland is \$436,823.33½. The 53d section of the Act provides, That any State or Territory and the District of Columbia may lawfully assume, assess, collect and pay into the Treasury of the United States the direct tax or its quota thereof, imposed by this Act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors and collectors; and any such State, Territory, or District, which shall give notice by the Governor or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States; the direct tax imposed by this Act, shall be entitled to a deduction of fifteen per centum on the quota of direct tax apportioned to such State: *Provided*, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States, on or before the last day of June, in the year to which such payment relates.

Will you inform me at the earliest practicable period whether the authorities of Maryland will assume and pay the amount of direct tax apportioned to that State by the existing law; and also, whether in case of any change in the law by which a different and perhaps larger amount shall be appointed to the State, the authorities will probably assume and pay it.

I am, very respectfully,

S. P. CHASE,

Secretary of the Treasury.

His Excellency, THOS. H. HICKS,

Governor of Maryland.

On motion of Mr. Sellman,

It was referred to the committee on Finance.

On motion of Mr. Smith,

Leave was granted the committee on Judicial Proceedings to report a bill to repeal the Act passed on the 24th day of June, 1861, chapter 79, entitled An Act to repeal the 41, 42, 43, 46, 47, 48, and 112 sections of the 63d article, and